

Navigating the Property Tax Process

PROPERTY DAMAGED OR DESTROYED BY A NATURAL DISASTER

1

Natural Disaster

A natural disaster like a wildfire, flood, land movement, or earthquake damaged or destroyed your property. Property includes:

- Residential Property
- Commercial Property
- Unsecured (Personal) Property (i.e., watercraft, business personal property)



2

Misfortune and Calamity (M&C) Claim

File an Application for Reassessment: Property Damaged or Destroyed by Misfortune or Calamity (M&C) form with the Office of the Assessor within 12 months of the disaster when your property has incurred \$10,000 or more in damage.

Processed M&C Claims will automatically generate Notices of Assessed Value Change. Visit assessor.lacounty.gov/tax-relief/disaster-relief for information.



3

Adjusted Annual and Supplemental Property Tax Bills

Disaster Relief Tax Adjustments

If the M&C Claim is approved, the Treasurer and Tax Collector (TTC) will issue an Adjusted Annual Property Tax Bill within 30 calendar days of when the Auditor-Controller recalculates the property taxes. This new bill will establish a new due date.

Ownership Change or New Construction Adjustment(s) During Fiscal Tax Year

If the property underwent a change in ownership or new construction prior to the natural disaster resulting in an increase in property value, one or more Supplemental Property Tax Bill(s) may be issued. Please note that Supplemental Property Tax Bills are the responsibility of the property owner(s).

For information on transfer assessment and exemptions, visit assessor.lacounty.gov/tax-relief/prop19.



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Refunds

If the M&C reassessment determines that a prior payment results in an overpayment, the Auditor-Controller will provide a refund check to the property owner or the individual who issued the payment within 30 calendar days from when the Auditor-Controller recalculates the property taxes.



Navigating Property Tax Penalties

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Properties in fire impacted area

The Governor's executive order temporarily suspends penalties, fees, and interest on late property tax payments until April 10, 2026.

The suspension applies to:

- Property taxes due in calendar year 2025,
- Property owners who pay directly to the Treasurer and Tax Collector, and
- Properties located in the following zip codes: 90019, 90041, 90049, 90066, 90265, 90272, 90290, 90402, 91001, 91040, 91104, 91106, 91107, 93535, 93536, 91024, 91103, and 91367.



After April 10, 2026, if you need further assistance, you may submit a penalty cancellation request online at ttc.lacounty.gov.

If your penalty cancellation request is approved, you may be eligible to defer payment for up to four years.

Properties outside the fire impacted area

After the tax bill is past due, you may submit a penalty cancellation request online at ttc.lacounty.gov. The request will be assessed based on your specific circumstances to decide whether the penalty cancellation can be approved.



For wildfire related questions, visit ttc.lacounty.gov/public-inquiries, select "Other," and indicate "Wildfires" in the comment area to expedite your request.



ttc.lacounty.gov
propertytax.lacounty.gov